

ID: CCA_2013010214435650

Number: **201310038**

Release Date: 3/8/2013

Office:

UILC: 7603.01-00

From:

Sent: Wednesday, January 02, 2013 2:43:58 PM

To:

Cc:

Subject: RE: Gated Community Access

It is not appropriate for a revenue officer to cite IRC 7212(a) to help gain entry to a restricted access community. Section 7212(a) provides that whoever (1) corruptly or by force or threats of force ... endeavors to intimidate or impede any officer or employee of the United States acting in an official capacity under this title", or (2) "in any other way corruptly or by force of threats of force... obstructs or impedes, or endeavors to instruct or impede, the due administration of this title" shall, upon conviction, face monetary fines and imprisonment. The plain language of the statute requires proof that the defendant (1) corruptly, (2) endeavored, (3) to obstruct or impede the due administration of the Internal Revenue laws. The courts have interpreted the term "corruptly" to mean performed with the intention to secure an unlawful benefit for oneself or for another. It is highly unlikely that the action of a security guard, third-party resident, or other entity denying a revenue officer entry would rise to the level of "corruptly" as defined by the courts.